

FISCAL YEAR 2026

**MARK UP
HOUSE BILL 5
STATE EMPLOYEE FRINGE BENEFITS**

103rd General Assembly

First Regular Session

Prepared by Senate Appropriations staff

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

OASDHI Contributions - Transfer

Section 5.450

Page 3

This section provides the transferring of funds for the state's share of Federal Old Age and Survivors Disability and Health Insurance (OASDHI) contributions on the salaries of all state employees with the exception of employees of Highway Patrol. The transfers are from all state funds which pay personal service to the OASDHI Contributions Fund.

Legal Base: Federal; Section 105.300-105.445 RSMo

Funding Source: Various state funds from which salaries are paid

FY 2024 Withholding: \$0

Budget Unit: 350143B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.450						
Oasdhi Contributions-Transfer - 350143B						
Core						
General Revenue	104,427,372	101,864,617	110,995,910	110,995,910	110,995,910	110,995,910
Transfers	104,427,372	101,864,617	110,995,910	110,995,910	110,995,910	110,995,910
Federal Funds	45,257,122	33,642,262	46,885,600	46,885,600	46,885,600	46,885,600
Transfers	45,257,122	33,642,262	46,885,600	46,885,600	46,885,600	46,885,600
Other Funds	62,798,689	52,179,007	64,683,689	64,683,689	64,683,689	64,683,689
Transfers	62,798,689	52,179,007	64,683,689	64,683,689	64,683,689	64,683,689
Total	\$212,483,183	\$187,685,886	\$222,565,199	\$222,565,199	\$222,565,199	\$222,565,199
OASDHI New PS Transfer - NOP.GV.150						
General Revenue	0	0	0	0	6,335,000	6,335,000
Transfers	0	0	0	0	6,335,000	6,335,000
Federal Funds	0	0	0	0	432,000	432,000
Transfers	0	0	0	0	432,000	432,000
Other Funds	0	0	0	0	5,414,000	5,414,000
Transfers	0	0	0	0	5,414,000	5,414,000
Total	\$0	\$0	\$0	\$0	\$12,181,000	\$12,181,000
Total - Oasdhi Contributions-Transfer	\$212,483,183	\$187,685,886	\$222,565,199	\$222,565,199	\$234,746,199	\$234,746,199

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

OASDHI Contributions Transfer – Highway Patrol
Section 5.455

Page 10

This section provides the transferring of funds for the state's share of Federal Old Age and Survivors Disability and Health Insurance (OASDHI) contributions on the salaries of the Missouri Highway Patrol employees. Transfer is from the State Highways and Transportation Department Fund to the OASDHI Contributions Fund.

Legal Base: Federal; Section 105.300-105.445 RSMo

Funding Source: State Highways and Transportation Department Fund

FY 2024 Withholding: \$0

Budget Unit: 350144B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.455						
Hwy Patrol Oasdhi-Transfer - 350144B						
Core						
Other Funds	11,951,231	9,362,961	11,951,231	11,951,231	11,951,231	11,951,231
Transfers	11,951,231	9,362,961	11,951,231	11,951,231	11,951,231	11,951,231
Total	\$11,951,231	\$9,362,961	\$11,951,231	\$11,951,231	\$11,951,231	\$11,951,231
Total - Hwy Patrol Oasdhi-Transfer	\$11,951,231	\$9,362,961	\$11,951,231	\$11,951,231	\$11,951,231	\$11,951,231

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

OASDHI Payment
Section 5.460

Page 15

This section provides for the payment of the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) taxes to the Social Security Administration.

Legal Base: Federal; Section 105.300-105.445 RSMo

Funding Source: OASDHI Contributions Fund

FY 2024 Withholding: \$0

Budget Unit: 350145B

CORE ADJUSTMENTS

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.460						
Oasdhi Contributions - 350145B						
Core						
Other Funds	224,434,414	197,048,873	234,516,430	234,516,430	234,516,430	234,516,430
Personal Services	224,434,414	197,048,873	234,516,430	234,516,430	234,516,430	234,516,430
Total	\$224,434,414	\$197,048,873	\$234,516,430	\$234,516,430	\$234,516,430	\$234,516,430
OASDHI New PS Contributions - NOP.GV.151						
Other Funds	0	0	0	0	12,181,000	12,181,000
Personal Services	0	0	0	0	12,181,000	12,181,000
Total	\$0	\$0	\$0	\$0	\$12,181,000	\$12,181,000
Total - Oasdhi Contributions	\$224,434,414	\$197,048,873	\$234,516,430	\$234,516,430	\$246,697,430	\$246,697,430

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Missouri State Employees' Retirement System (MOSERS) Transfer
Section 5.465

Page 22

This section provides transfers from various funds to the State Retirement Contributions Fund. MOSERS is the state's retirement program for employees funded through a contribution of a specified percentage of members' wages. Included in the state's contribution is a payment for a life insurance program and for long-term disability premiums.

Legal Base: Chapter 104 RSMo

Funding Source: Various state funds from which salaries are paid

FY 2024 Withholding: \$0

Budget Unit: 350148B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.465						
Retirement System-Transfer - 350148B						
Core						
General Revenue	396,137,127	390,232,064	454,785,000	454,785,000	454,785,000	454,785,000
Transfers	396,137,127	390,232,064	454,785,000	454,785,000	454,785,000	454,785,000
Federal Funds	147,863,703	123,516,398	147,863,703	147,863,703	147,863,703	147,863,703
Transfers	147,863,703	123,516,398	147,863,703	147,863,703	147,863,703	147,863,703
Other Funds	174,215,173	109,836,214	174,215,173	174,215,173	174,215,173	174,215,173
Transfers	174,215,173	109,836,214	174,215,173	174,215,173	174,215,173	174,215,173
Total	\$718,216,003	\$623,584,675	\$776,863,876	\$776,863,876	\$776,863,876	\$776,863,876
MOSERS Transfer Rate Increase - NOP.35B.010						
General Revenue	0	0	0	11,389,000	11,389,000	11,389,000
Transfers	0	0	0	11,389,000	11,389,000	11,389,000
Federal Funds	0	0	0	2,294,297	2,294,297	2,294,297
Transfers	0	0	0	2,294,297	2,294,297	2,294,297
Total	\$0	\$0	\$0	\$13,683,297	\$13,683,297	\$13,683,297
Adjustments are necessary in FY2026 to reflect benefit costs associated with an increase in the state employee retirement contribution rate from 28.75% to 30.25%, as well as the judge's retirement contribution rate decrease from 61.34% to 60.54%, as approved by the MOSERS Board of Trustees.						
On September 19th, 2024, the MOSERS Board of Trustees certified that the FY2026 state employee retirement contribution rate will be 30.25% and the judges retirement contribution rate will be 60.54%.						
MOSERS New PS Transfer - NOP.GV.148						
General Revenue	0	0	0	0	25,202,000	25,202,000
Transfers	0	0	0	0	25,202,000	25,202,000
Federal Funds	0	0	0	0	2,146,000	2,146,000
Transfers	0	0	0	0	2,146,000	2,146,000

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Total	\$0	\$0	\$0	\$0	\$27,348,000	\$27,348,000
Total - Retirement System-Transfer	\$718,216,003	\$623,584,675	\$776,863,876	\$790,547,173	\$817,895,173	\$817,895,173

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

MOSERS Contribution Payment

Section 5.470

Page 32

This section provides for the payment of the state's contribution to the Missouri State Employees' Retirement System.

Legal Base: Chapter 104 RSMo

Funding Source: State Retirement Contributions Fund

FY 2024 Withholding: \$0

Budget Unit: 350149B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.470						
Retirement System Contribution - 350149B						
Core						
Other Funds	718,216,003	623,617,709	776,863,876	776,863,876	776,863,876	776,863,876
Personal Services	718,216,003	623,617,709	776,863,876	776,863,876	776,863,876	776,863,876
Total	\$718,216,003	\$623,617,709	\$776,863,876	\$776,863,876	\$776,863,876	\$776,863,876
MOSERS Rate Increase Contrib - NOP.35B.011						
Other Funds	0	0	0	13,683,297	13,683,297	13,683,297
Personal Services	0	0	0	13,683,297	13,683,297	13,683,297
Total	\$0	\$0	\$0	\$13,683,297	\$13,683,297	\$13,683,297
This appropriation pays the state's employee retirement contribution to Missouri State Employees' Retirement System (MOSERS) from the designated fund that receives transfers from various funds that pay employee salaries, known as the State Retirement Contributions Fund.						
This request matches the MOSERS Rate Increase transfer request.						
MOSERS New PS Contributions - NOP.GV.149						
Other Funds	0	0	0	0	27,348,000	27,348,000
Personal Services	0	0	0	0	27,348,000	27,348,000
Total	\$0	\$0	\$0	\$0	\$27,348,000	\$27,348,000
Total - Retirement System Contribution	\$718,216,003	\$623,617,709	\$776,863,876	\$790,547,173	\$817,895,173	\$817,895,173

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

MOSERS Contribution Payment Transfer

Accelerate the GR payment to MOSERS so payment would take place in July instead of 12 equal payments throughout the year (payment).

Legal Base: HB 5

Funding Source: State Retirement Contributions Fund

FY 2024 Withholding: \$0

Budget Unit: 350150B

CORE ADJUSTMENTS:

(\$367,966,000) OTH TRF reduction in FY 25 due to systematic issues with the accounting system. This appropriation was not necessary for the timing change.

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.475						
Accelerated Contributions Trf - 350150B						
Core						
Other Funds	367,966,000	0	0	0	0	0
Transfers	367,966,000	0	0	0	0	0
Total	\$367,966,000	\$0	\$0	\$0	\$0	\$0
Total - Accelerated Contributions Trf	\$367,966,000	\$0	\$0	\$0	\$0	\$0

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

MOSERS Contribution Payment Acceleration

Section 5.475

Page 42

Acceleration of the GR payment to MOSERS so payment would take place in July instead of 12 equal payments throughout the year (transfer).

Legal Base: HB 5

Funding Source: General Revenue

FY 2024 Withholding: \$0

Budget Unit: 350151B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.475						
Accelerated Contributions - 350151B						
Core						
General Revenue	367,966,000	230,000,000	367,966,000	367,966,000	367,966,000	367,966,000
Personal Services	367,966,000	230,000,000	367,966,000	367,966,000	367,966,000	367,966,000
Total	\$367,966,000	\$230,000,000	\$367,966,000	\$367,966,000	\$367,966,000	\$367,966,000
Total - Accelerated Contributions	\$367,966,000	\$230,000,000	\$367,966,000	\$367,966,000	\$367,966,000	\$367,966,000

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Teacher Retirement Contributions

Section 5.480

Page 47

This section provides funds for the payment of contributions to the Public School Retirement System for state employees who are members of that system.

Legal Base: Section 104.342 RSMo

Funding Sources: General Revenue

FY 2024 Withholding: \$0

Budget Unit: 350152B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

Core reduction: (\$20,000) GR PS reduction to funding due to no new members being added to this group; this authority will be reduced over time

HOUSE:

No additional core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.480						
Teacher Retirement Contributn - 350152B						
Core						
General Revenue	60,000	35,105	60,000	60,000	40,000	40,000
Personal Services	60,000	35,105	60,000	60,000	40,000	40,000
Total	\$60,000	\$35,105	\$60,000	\$60,000	\$40,000	\$40,000
Total - Teacher Retirement Contributn	\$60,000	\$35,105	\$60,000	\$60,000	\$40,000	\$40,000

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Deferred Compensation Transfer
Section 5.485

Page 52

Employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the Deferred Compensation program

Legal Base: 105.927, RMsO

Funding Source: Missouri State Employee Deferred Compensation Incentive Plan Fund

FY 2024 Withholding: \$0

Budget Unit: 350153B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.485						
Deferred Comp-Transfer - 350153B						
Core						
General Revenue	15,678,528	14,300,864	15,678,528	15,678,528	15,678,528	15,678,528
Transfers	15,678,528	14,300,864	15,678,528	15,678,528	15,678,528	15,678,528
Federal Funds	6,316,575	5,241,771	6,316,575	6,316,575	6,316,575	6,316,575
Transfers	6,316,575	5,241,771	6,316,575	6,316,575	6,316,575	6,316,575
Other Funds	12,531,888	9,317,340	12,531,888	12,531,888	12,531,888	12,531,888
Transfers	12,531,888	9,317,340	12,531,888	12,531,888	12,531,888	12,531,888
Total	\$34,526,991	\$28,859,976	\$34,526,991	\$34,526,991	\$34,526,991	\$34,526,991
Total - Deferred Comp-Transfer	\$34,526,991	\$28,859,976	\$34,526,991	\$34,526,991	\$34,526,991	\$34,526,991

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Deferred Compensation Transfer – Highway Patrol
Section 5.490

Page

Approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the Deferred Compensation Program

Legal Base: 105.927, RSMo

Funding Source: State Highways and Transportation Fund

FY 2024 Withholding: \$0

Budget Unit: 350154B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.490						
Hwy Patrol-Deferred Comp - 350154B						
Core						
Other Funds	273,009	0	273,009	273,009	273,009	273,009
Transfers	273,009	0	273,009	273,009	273,009	273,009
Total	\$273,009	\$0	\$273,009	\$273,009	\$273,009	\$273,009
Total - Hwy Patrol-Deferred Comp	\$273,009	\$0	\$273,009	\$273,009	\$273,009	\$273,009

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Deferred Compensation Payments

Section 5.495

Page 62

Approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the Deferred Compensation Program

Legal Base: 105.927, RSMo

Funding Source: Missouri State Employee Deferred Compensation Incentive Plan Fund

FY 2024 Withholding: \$0

Budget Unit: 350155B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.495						
Deferred Comp Matching Pymts - 350155B						
Core						
Other Funds	34,800,000	28,871,172	34,800,000	34,800,000	34,800,000	34,800,000
Personal Services	34,800,000	28,871,172	34,800,000	34,800,000	34,800,000	34,800,000
Total	\$34,800,000	\$28,871,172	\$34,800,000	\$34,800,000	\$34,800,000	\$34,800,000
Total - Deferred Comp Matching Pymts	\$34,800,000	\$28,871,172	\$34,800,000	\$34,800,000	\$34,800,000	\$34,800,000

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Unemployment Benefits
Section 5.500

Page 67

This section provides for reimbursing the Division of Employment Security benefit account for claims for unemployment insurance coverage and for related professional services except for employees of the Highway Patrol.

Legal Base: Section 288.090 RSMo

Funding Source: Various state funds from which an employee was paid

FY 2024 Withhold: \$0

Budget Unit: 350156B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.500						
Unemployment Benefits - 350156B						
Core						
General Revenue	2,430,053	586,472	2,430,053	2,430,053	2,430,053	2,430,053
Program-Specific	2,430,053	586,472	2,430,053	2,430,053	2,430,053	2,430,053
Federal Funds	784,000	245,015	784,000	784,000	784,000	784,000
Program-Specific	784,000	245,015	784,000	784,000	784,000	784,000
Other Funds	1,616,000	238,650	1,616,000	1,616,000	1,616,000	1,616,000
Program-Specific	1,616,000	238,650	1,616,000	1,616,000	1,616,000	1,616,000
Total	\$4,830,053	\$1,070,137	\$4,830,053	\$4,830,053	\$4,830,053	\$4,830,053
Total - Unemployment Benefits	\$4,830,053	\$1,070,137	\$4,830,053	\$4,830,053	\$4,830,053	\$4,830,053

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Unemployment Benefits - Highway Patrol
Section 5.505

Page 72

This section provides for reimbursing the Division of Employment Security benefit account for claims for unemployment insurance coverage and for related professional services for employees of the Highway Patrol.

Legal Base: Section 288.090 RSMo

Funding Source: State Highways and Transportation Fund

FY 2024 Withholding: \$0

Budget Unit: 350157B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.505						
Hwy Patrol Unemployment - 350157B						
Core						
Other Funds	100,000	4,544	100,000	100,000	100,000	100,000
Program-Specific	100,000	4,544	100,000	100,000	100,000	100,000
Total	\$100,000	\$4,544	\$100,000	\$100,000	\$100,000	\$100,000
Total - Hwy Patrol Unemployment	\$100,000	\$4,544	\$100,000	\$100,000	\$100,000	\$100,000

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Missouri Consolidated Health Care Plan (MCHCP) Transfer
Section 5.510

Page 77

This section provides for the transferring of funds for the state's contribution to the Missouri Consolidated Health Care Plan Benefit Fund for all employees.

Legal Base: Chapter 103 RSMo

Funding Source: Various state funds from which employees are paid

FY 2024 Withholding: \$0

Budget Unit: 350158B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.510						
Mchcp-Transfer - 350158B						
Core						
General Revenue	309,706,726	305,857,151	321,882,574	321,882,574	321,882,574	321,882,574
Transfers	309,706,726	305,857,151	321,882,574	321,882,574	321,882,574	321,882,574
Federal Funds	118,801,082	107,688,512	128,015,467	128,015,467	128,015,467	128,015,467
Transfers	118,801,082	107,688,512	128,015,467	128,015,467	128,015,467	128,015,467
Other Funds	71,022,464	71,861,062	77,304,999	77,304,999	77,304,999	77,304,999
Transfers	71,022,464	71,861,062	77,304,999	77,304,999	77,304,999	77,304,999
Total	\$499,530,272	\$485,406,725	\$527,203,040	\$527,203,040	\$527,203,040	\$527,203,040
MCHCP Cost to Continue - NOP.35B.008						
General Revenue	0	0	0	14,648,036	16,926,831	16,926,831
Transfers	0	0	0	14,648,036	16,926,831	16,926,831
Federal Funds	0	0	0	5,157,392	5,959,727	5,959,727
Transfers	0	0	0	5,157,392	5,959,727	5,959,727
Other Funds	0	0	0	3,441,553	3,976,955	3,976,955
Transfers	0	0	0	3,441,553	3,976,955	3,976,955
Total	\$0	\$0	\$0	\$23,246,981	\$26,863,513	\$26,863,513
The MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$23,246,981 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2025 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.						
Total - Mchcp-Transfer	\$499,530,272	\$485,406,725	\$527,203,040	\$550,450,021	\$554,066,553	\$554,066,553

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

MCHCP Payment
Section 5.515

Page 87

This section provides for payment of the state's contribution to the Missouri Consolidated Health Care Plan.

Legal Base: Chapter 103 RSMo.

Funding Source: Missouri Consolidated Health Care Plan Benefit Fund

FY 2024 Withholding: \$0

Budget Unit: 350159B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.515						
Mchcp Contributions - 350159B						
Core						
Other Funds	490,234,580	486,376,490	527,203,040	527,203,040	527,203,040	527,203,040
Personal Services	490,234,580	486,376,490	527,203,040	527,203,040	527,203,040	527,203,040
Total	\$490,234,580	\$486,376,490	\$527,203,040	\$527,203,040	\$527,203,040	\$527,203,040
MCHCP Cost to Continue - NOP.35B.007						
Other Funds	0	0	0	23,246,981	26,863,513	26,863,513
Personal Services	0	0	0	23,246,981	26,863,513	26,863,513
Total	\$0	\$0	\$0	\$23,246,981	\$26,863,513	\$26,863,513
The MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$23,246,981 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2025 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.						
Total - Mchcp Contributions	\$490,234,580	\$486,376,490	\$527,203,040	\$550,450,021	\$554,066,553	\$554,066,553

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Refund – Taxes Withheld in Error
Section 5.520

Page 97

This section provides funding authority to refund over-withheld payroll taxes to state employees.

Legal Base: HB 5

Funding Source: General Revenue

FY 2024 Withholding: \$0

Budget Unit: 350162B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.520						
Refund-Deductions W/H In Error - 350162B						
Core						
General Revenue	60,000	35,221	60,000	60,000	60,000	60,000
Program-Specific	60,000	35,221	60,000	60,000	60,000	60,000
Total	\$60,000	\$35,221	\$60,000	\$60,000	\$60,000	\$60,000
Total - Refund-Deductions W/H In Error	\$60,000	\$35,221	\$60,000	\$60,000	\$60,000	\$60,000

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Voluntary Life Insurance
Section 5.525

Page 102

This section provides for payment of voluntary payroll deductions deposited into the Missouri State Employees Voluntary Life Insurance Fund for life insurance premiums designated by employees.

Legal Base: Chapter 105.1000-105.1020

Funding Source: Missouri State Employees Voluntary Life Insurance Fund

FY 2024 Withholding: \$0

Budget Unit: 350163B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.525						
Voluntary Life Insurance - 350163B						
Core						
Other Funds	3,900,000	3,141,635	3,900,000	3,900,000	3,900,000	3,900,000
Personal Services	3,900,000	3,141,635	3,900,000	3,900,000	3,900,000	3,900,000
Total	\$3,900,000	\$3,141,635	\$3,900,000	\$3,900,000	\$3,900,000	\$3,900,000
Total - Voluntary Life Insurance	\$3,900,000	\$3,141,635	\$3,900,000	\$3,900,000	\$3,900,000	\$3,900,000

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Cafeteria Plan Transfer
Section 5.530

Page 107

This section provides for a sufficient amount of funds in the state reimbursable medical expense category of the cafeteria plan, to comply with IRS regulations and reimburse employees on a timely basis.

Legal Base: Section 33.103 RSMo.

Funding Source: General Revenue

FY 2024 Withholding: \$0

Budget Unit: 350164B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.530						
Cafeteria Plan Transfer - 350164B						
Core						
General Revenue	1	0	1	1	1	1
Personal Services	1	0	1	1	1	1
Total	\$1	\$0	\$1	\$1	\$1	\$1
Total - Cafeteria Plan Transfer	\$1	\$0	\$1	\$1	\$1	\$1

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

HR/Payroll Funds Contingency
Section 5.535

Page 112

This section provides an appropriation to ensure that payroll checks submitted for payment against accounts with temporary allotment or fund cash flow problems can be generated within the time constraints of pay-period processing.

Legal Base: HB 5

Funding Source: General Revenue

FY 2024 Withholding: \$0

Budget Unit: 350165B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.535						
Hr Contingency - 350165B						
Core						
General Revenue	36,000	0	36,000	36,000	36,000	36,000
Personal Services	36,000	0	36,000	36,000	36,000	36,000
Total	\$36,000	\$0	\$36,000	\$36,000	\$36,000	\$36,000
Total - Hr Contingency	\$36,000	\$0	\$36,000	\$36,000	\$36,000	\$36,000

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Workers' Compensation Benefits

Section 5.540

Page 117

This section provides for the payment of workers' compensation benefits to state employees.

Legal Base: Chapter 287 RSMo; Section 105.810 RSMo

Funding Source: General Revenue and Conservation Commission

FY 2024 Withholding: \$0

Budget Unit: 350166B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.540						
Workers' Compensation - 350166B						
Core						
General Revenue	37,747,773	36,350,845	37,747,773	37,747,773	37,747,773	37,747,773
Expense & Equipment	32,642,834	31,970,220	32,642,834	32,642,834	32,642,834	32,642,834
Program-Specific	5,104,939	4,380,625	5,104,939	5,104,939	5,104,939	5,104,939
Other Funds	1,200,000	1,044,392	1,200,000	1,200,000	1,200,000	1,200,000
Expense & Equipment	900,000	872,701	900,000	900,000	900,000	900,000
Program-Specific	300,000	171,691	300,000	300,000	300,000	300,000
Total	\$38,947,773	\$37,395,237	\$38,947,773	\$38,947,773	\$38,947,773	\$38,947,773
WC Cost Increase Request - NOP.35B.005						
General Revenue	0	0	0	1,200,000	4,760,000	4,760,000
Expense & Equipment	0	0	0	1,200,000	4,760,000	4,760,000
Total	\$0	\$0	\$0	\$1,200,000	\$4,760,000	\$4,760,000
The State of Missouri is responsible for payment of workers' compensation benefits to injured state employees in accordance with Chapter 287, RSMo. This core funding is to fulfill the statutory requirements for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness. Certain administrative, legal, loss control, and claims mitigation costs included are authorized, in part, by Section 105.810, RSMo. Over the past three fiscal years, the appropriation had substantial and systemic decrease in available lapse. Beginning of the fiscal year 2025, cost increases are projected to exceed the available appropriation and will require a supplemental request. This request is for workers' compensation E&E increases to allow sufficient appropriation authority for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness.						
Total - Workers' Compensation	\$38,947,773	\$37,395,237	\$38,947,773	\$40,147,773	\$43,707,773	\$43,707,773

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Workers' Compensation Transfer
Section 5.545

Page 128

This section provides for reimbursement to GR for workers' compensation benefits initially paid from GR on behalf of employees who are paid from other funds.

Legal Base: Chapter 287 RSMo; Section 105.810 RSMo

Funding Source: Various state funds from which employees are paid

FY 2024 Withholding: \$0

Budget Unit: 350167B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.545						
Workers' Comp-Transfer - 350167B						
Core						
Federal Funds	5,016,792	4,027,584	5,016,792	5,016,792	5,016,792	5,016,792
Transfers	5,016,792	4,027,584	5,016,792	5,016,792	5,016,792	5,016,792
Other Funds	3,949,150	3,629,925	3,949,150	3,949,150	3,949,150	3,949,150
Transfers	3,949,150	3,629,925	3,949,150	3,949,150	3,949,150	3,949,150
Total	\$8,965,942	\$7,657,509	\$8,965,942	\$8,965,942	\$8,965,942	\$8,965,942
Total - Workers' Comp-Transfer	\$8,965,942	\$7,657,509	\$8,965,942	\$8,965,942	\$8,965,942	\$8,965,942

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Workers' Compensation/Second Injury Fund Tax
Section 5.550

Page 133

This section provides funding to pay Workers' Compensation tax and Second Injury Fund assessments owed by the State as a workers' compensation self-insurer.

Legal Base: Sections 287.690 and 287.715 RSMo

Funding Source: General Revenue, Conservation Commission

FY 2024 Withholding: \$0

Budget Unit: 350168B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY24 Budget Amount	FY24 Actual Amount	FY25 Budget Amount	FY26 Department Request	FY26 Governor Recommended as Amended	FY26 House Recommended
Section 05.550						
Workers' Comp/Sif Tax - 350168B						
Core						
General Revenue	2,375,000	1,702,679	2,375,000	2,375,000	2,375,000	2,375,000
Program-Specific	2,375,000	1,702,679	2,375,000	2,375,000	2,375,000	2,375,000
Other Funds	125,000	64,379	125,000	125,000	125,000	125,000
Program-Specific	125,000	64,379	125,000	125,000	125,000	125,000
Total	\$2,500,000	\$1,767,058	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Total - Workers' Comp/Sif Tax	\$2,500,000	\$1,767,058	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000